



PTO/SB/21 (09-04)

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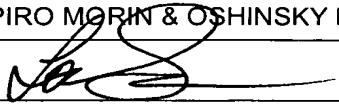
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/784,786-Conf. #2218
	Filing Date	February 24, 2004
	First Named Inventor	Hasan Nejad
	Art Unit	2827
	Examiner Name	V. Q. Nguyen
Total Number of Pages in This Submission	Attorney Docket Number	M4065.0509/P509 B

ENCLOSURES (Check all that apply)

<input checked="" type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Comments on Reasons for Allowance Amendment Under 37 C.F.R. 1.312
<div>Remarks</div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP		
Signature			
Printed name	Thomas J. D'Amico		
Date	January 20, 2006	Reg. No.	28,371



Docket No.: M4065.0509/P509B
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hasan Nejad

Allowed: December 30, 2005

Application No.: 10/784,786

Confirmation No.: 2218

Filed: February 24, 2004

Art Unit: 2827

For: STACKED COLUMNAR IT-NMTJ
MRAM STRUCTURE AND ITS
METHOD OF FORMATION AND
OPERATION

Examiner: Viet Q. Nguyen

**COMMENTS ON STATEMENT OF REASONS
FOR ALLOWANCE UNDER 37 CFR §1.104(E)**

MS Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicant has received the Examiner's Statement of Reasons for Allowance with the December 30, 2005 Notices of Allowance and Allowability regarding the above-identified application. Entry of the Statement into the record should not be construed as any agreement with or acquiescence in the reasoning stated by the Examiner. Each of the claims stands on its own merits and is patentable because of the combination it recites and not because of the presence or absence of any one particular element.

The Examiner's Statement was not prepared by Applicant and only contains the Examiner's possible positions in one or more reasons for allowability. Thus, any

interpretation with respect to the Examiner's Statement of Reasons for Allowance should not be imputed to the Applicant.

Dated: January 20, 2006

Respectfully submitted,

By 

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